

Maine State General Schedules – Revised June 2015 (Accounting Series)

General Schedule Number: 2 Accounting Series

1 ENCUMBRANCE LEDGER

Ledger maintained by agency to show expenditures and dedicated revenues to insure that allotment will not be overdrawn. Summarized on controller's analysis of income and expenditure. June and December record copies are archival; others destroyed after retentions as shown.

Agency of Record:	Accounts & Control
Retention of Record Copy:	7
Disposal:	See Description
Retention of Copies:	3
Date Adopted:	9/20/1989

2 ADVICE OF ALLOTMENT

Form sent to agency by Bureau of Budget indicating money allotted for expenditures. Information repeated on controller's encumbrance and expenditure ledger, which is actually the record copy. June and December only are archival.

Agency of Record:	Accounts & Control
Retention of Record Copy:	7
Disposal:	See Description
Retention of Copies:	3
Date Adopted:	9/20/1989

3 REQUEST FOR ADJUSTMENT OF ALLOTMENT

Request by agency for adjustment of allotment during a fiscal year. Information repeated on controller's encumbrance and expenditure ledger, which is actually the record copy. June and December only are archival.

Agency of Record:	Accounts & Control
Retention of Record Copy:	7
Disposal:	See Description
Retention of Copies:	3
Date Adopted:	9/20/1989

4 ANALYSIS OF INCOME AND EXPENDITURE

Used by agency to verify the encumbrance ledger. June and December only are archival.

Agency of Record:	Accounts & Control
Retention of Record Copy:	7
Disposal:	See Description
Retention of Copies:	3
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¹ Unless noted retention times are in terms of years. If there is a retention time for Retention of Copies, this will be the responsibility of the Creating Agency; unless noted, this is disposition destroy.

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5 SUMMARY OF APPROPRIATION EXPENDITURES AND INCOME

Monthly summary of expenditures and income kept by warrant and journal number to balance encumbrance ledger.

Agency of Record:	Accounts & Control
Retention of Record Copy:	7
Disposal:	Destroy
Retention of Copies:	3
Date Adopted:	9/20/1989

6 INCOME & EXPENDITURE SUMMARY BY CHARACTER & OBJECT

Quarterly report by character and object.

Agency of Record:	Accounts & Control
Retention of Record Copy:	7
Disposal:	Destroy
Retention of Copies:	3
Date Adopted:	9/20/1989

7 OUTSTANDING PURCHASE ORDER LIST

List of outstanding purchase orders at month end. Verifies purchase orders brought forward at end of quarter or fiscal year.

Agency of Record:	Accounts & Control
Retention of Record Copy:	5
Disposal:	Destroy
Retention of Copies:	3
Date Adopted:	9/20/1989

8 JOURNALS

Journals used to indicate transfers of funds, error correction and journal entries used in lieu of accounts payable.

Agency of Record:	Accounts & Control
Retention of Record Copy:	7
Disposal:	Destroy
Retention of Copies:	3
Date Adopted:	9/20/1989

9 ACCOUNTING SERIES CORRESPONDENCE

Incoming or outgoing correspondence in any media format relating to accounting series.

Agency of Record:	Creating Agency
Retention of Record Copy:	3
Disposal:	Destroy
Retention of Copies:	N/A
Date Adopted:	6/4/2015

2 Unless noted retention times are in terms of years. If there is a retention time for Retention of Copies, this will be the responsibility of the Creating Agency; unless noted, this is disposition destroy.

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10 PROJECT TRACKING DOCUMENTS

Project input documents, miscellaneous project charges forms, and related documents.

Agency of Record:	Creating Agency
Retention of Record Copy:	3
Disposal:	Destroy
Retention of Copies:	N/A
Date Adopted:	3/11/1991

11 ACCOUNTING SERIES

Audit reports for a given fiscal year or period.

Agency of Record:	Dept. of Audit
Retention of Record Copy:	3
Disposal:	Archival
Retention of Copies:	3
Date Adopted:	6/4/2015

3 | Unless noted retention times are in terms of years. If there is a retention time for Retention of Copies, this will be the responsibility of the Creating Agency; unless noted, this is disposition destroy.